

CHAPTER 180

AN ACT TO INDUCE THE PROMPT PAYMENT OF TAXES
IN THE TOWN OF WALLACE, DUPLIN COUNTY.*The General Assembly of North Carolina do enact:*Payment by
March 1st.

Penalty for delay.

Penalty added to
tax.Account of penal-
ties.Payment into
general fund.Proviso: applica-
tion of act.

Repealing clause.

SECTION 1. That each and every person, firm or corporation liable for municipal tax, either general or special, and failing to pay said taxes or any part thereof prior to the first day of March next after the same shall have become due, shall be liable to a penalty of one per cent of the amount of such delinquent taxes for each month or fraction of a month that such delinquent taxes or any part thereof remain unpaid thereafter. The amount of said penalty shall be added to the amount of unpaid taxes, and shall be collected by the tax collector under the same authority and in the same manner as if said penalty was a part of the original tax. The tax collector shall keep an accurate account of all penalties collected under this act, and they shall be paid into the general town fund: *Provided*, that this act shall apply only to the town of Wallace.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2d day of March, A.D. 1923.

CHAPTER 181

AN ACT TO AMEND CHAPTER 256 OF THE PRIVATE LAWS
1889, RELATIVE TO THE CHARTER OF THE TOWN OF
ELK PARK.Preamble: change
of county line.

That whereas when the town of Elk Park was incorporated under chapter one hundred and thirty-five, Private Laws one thousand eight hundred and eighty-five, and its charter amended under chapter two hundred and fifty-six, Private Laws one thousand eight hundred and eighty-nine, it was located in territory that was then known as Mitchell County; and

Whereas said territory has since been included in what is now Avery County: Now, therefore,

*The General Assembly of North Carolina do enact:*Recital as to
county.

SECTION 1. That chapter two hundred and fifty-six, Private Laws one thousand eight hundred and eighty-nine, be amended by striking out the word "Mitchell" in line one of section one of said chapter and write in lieu thereof the word "Avery," and by